

EXHIBIT B

| NAME | ADDRESS | NATURE AND AMOUNT OF DISCLOSABLE ECONOMIC INTEREST ¹ |
|--|---|---|
| American Federation of Teachers (“AFT”) | 555 New Jersey Avenue, N.W., 11th Floor Washington, DC 20001 | <p>AFT, as is the authorized agent for <u>its local affiliates</u>, the Asociación de Maestros de Puerto Rico-Local Sindical, holds prepetition unsecured claims based upon rights arising under a collective bargaining agreement (“CBA”) with the Department of Education of Puerto Rico and under statute, including, but not limited to, (1) non-contingent and the Asociación de Maestros de Puerto Rico and its sole disclosable economic interest is its claim (the “Claim”) as set forth in the proof of claim [Claim No. 108,230] (the “Proof of Claim”) which it filed against the Commonwealth and which the Committee incorporates herein by reference.</p> <p><u>As set forth more fully in the Proof of Claim, AFT asserts its Claim on behalf of its local affiliates and their members in the following categories of claims against the Commonwealth: (1) claims (a) for wage increases for years of service and career enhancement as allowed by statute and/or contract but not paid, (b) that are subject to grievance or arbitration procedures which have not yet been processed or therefore liquidated, and (c) that are for other terms of employment which may have been denied, and (2) contingent claims including but not limited to claims arising in connection with compensation, pension, medical and other benefits and/or as a result of any breach or alteration of the CBA or applicable statute or law. The Committee also incorporates herein by reference the proof of claim [Claim No. 108,230] filed by AFT against the Commonwealth collective bargaining agreement with the Department of Education of Puerto Rico, and for other terms of employment which may have been denied (in an amount in excess of \$10,000,000); (2) claims based upon grievance settlements and arbitration awards related to breach of the collective bargaining agreement and/or applicable labor or employment laws (in an amount between \$500,000 and \$1,000,000), and those based upon grievance or arbitrations <u>procedures which have not yet been processed and therefore not yet been liquidated</u>; and (3) claims for all reduced, unfunded or underfunded pension benefits owed with respect to the Teachers Retirement System which amounts to at least \$18 billion in total actuarial liability.</u></p> |
| Baxter Sales and Distribution Puerto Rico Corp. (“Baxter”) | Rexco Industrial Park # 200 Calle B Guaynabo, P.R. 00968 | Baxter holds prepetition unsecured claims against the Commonwealth in the aggregate amount of \$2,213,831.21 <u>\$2,116,444.58</u> for health-related products sold or services rendered to the Commonwealth’s Department of Health and certain public hospitals and health facilities. |
| Drivetrain, LLC, as the Creditors’ Trustee for Doral Financial Corporation (“DFC”) | 630 Third Avenue 21st Floor New York, NY 10017 | DFC holds prepetition unsecured claims under a certain closing agreement, dated December 30, 2013, by and among the Secretary, in her capacity as Secretary of the Treasury, and DFC and certain of its affiliates (the “2013 Closing Agreement”), under which DFC became entitled to a credit for tax overpayments in the amount of \$34,097,526. The 2013 Closing Agreement provided that the DFC overpayment could be used to reduce estimated taxes or it could be claimed as a tax refund. As of the date hereof, DFC has not used any of the DFC overpayment. As such, DFC has a tax refund claim in the amount of \$34,097,526. |

¹ The Committee takes no position with respect to the amount, validity, secured status, or priority of any of the Committee member’s asserted claims that are listed herein. The information contained herein was provided to counsel for the Committee by each Committee member.

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| | | <p>In addition, based on certain closing agreements, DFC is entitled to accrue a \$59,314,891 amortization deduction annually from 2017 through 2021 (the “<u>Tax Asset</u>”), which could be used to reduce income that would otherwise be subject to Puerto Rico tax. Under these closing agreements, DFC is contractually entitled to an aggregate deduction of \$296,574,455. DFC asserts a claim for any loss of the Tax Asset, as well as any impairment of its rights under the closing agreements.</p> <p>DFC also asserts an unliquidated damages claim against the Commonwealth on a number of bases.</p> | | | | | | | | | | | | | | | | | | | | |
| Genesis Security Services, Inc. (“ <u>Genesis</u> ”) | 5900 Isla Verde Avenue L-2 PMB 438 Carolina, PR 00979 | <p>Genesis holds prepetition unsecured claims against the Commonwealth and/or its instrumentalities under agreements for the provision of security services, in the following amounts:²</p> <p>Commonwealth:</p> <table><tr><td>Department of Labor</td><td>\$1,987,765.34</td></tr><tr><td>Department of Transportation and Public Works</td><td>\$186,912.54</td></tr><tr><td>Capitol Superintendence</td><td>\$272,983.51</td></tr><tr><td>Department of Education</td><td>\$1,398,171.69</td></tr><tr><td>Puerto Rico Department of the Family</td><td>\$2,003,934.46</td></tr><tr><td>Department of Health</td><td>\$1,041,388.46</td></tr><tr><td>Corps of Medical Emergencies Bureau</td><td>\$22,699.74</td></tr><tr><td>Highways & Transportation Authority</td><td>\$1,049,522.49</td></tr><tr><td>Puerto Rico Electric Power Authority</td><td>\$157,322.48</td></tr><tr><td>Total</td><td>\$8,120,700.71</td></tr></table> | Department of Labor | \$1,987,765.34 | Department of Transportation and Public Works | \$186,912.54 | Capitol Superintendence | \$272,983.51 | Department of Education | \$1,398,171.69 | Puerto Rico Department of the Family | \$2,003,934.46 | Department of Health | \$1,041,388.46 | Corps of Medical Emergencies Bureau | \$22,699.74 | Highways & Transportation Authority | \$1,049,522.49 | Puerto Rico Electric Power Authority | \$157,322.48 | Total | \$8,120,700.71 |
| Department of Labor | \$1,987,765.34 | | | | | | | | | | | | | | | | | | | | | |
| Department of Transportation and Public Works | \$186,912.54 | | | | | | | | | | | | | | | | | | | | | |
| Capitol Superintendence | \$272,983.51 | | | | | | | | | | | | | | | | | | | | | |
| Department of Education | \$1,398,171.69 | | | | | | | | | | | | | | | | | | | | | |
| Puerto Rico Department of the Family | \$2,003,934.46 | | | | | | | | | | | | | | | | | | | | | |
| Department of Health | \$1,041,388.46 | | | | | | | | | | | | | | | | | | | | | |
| Corps of Medical Emergencies Bureau | \$22,699.74 | | | | | | | | | | | | | | | | | | | | | |
| Highways & Transportation Authority | \$1,049,522.49 | | | | | | | | | | | | | | | | | | | | | |
| Puerto Rico Electric Power Authority | \$157,322.48 | | | | | | | | | | | | | | | | | | | | | |
| Total | \$8,120,700.71 | | | | | | | | | | | | | | | | | | | | | |
| Service Employees International Union (“ <u>SEIU</u> ”) | 1800 Massachusetts Avenue, N.W. Washington, DC 20036 | <p>SEIU and its affiliates, SEIU Local 1996/Sindicato Puertorriqueño de Trabajadores y Trabajadoras, and SEIU Local 1199/Unión General de Trabajadores, hold prepetition unsecured contingent and non-contingent claims, liquidated and unliquidated, asserts the following categories of disclosable economic interests on behalf of individual employees for whom it serves as collective bargaining representative: (1) against the Commonwealth and/or its instrumentalities based on (1) pay, benefits and other terms of employment owing to SEIU members under: grievances, grievance settlements and arbitration awards related to breach or alleged breach of collective bargaining agreements with the Commonwealth and/or its instrumentalities, including, but not limited to, (a) pay, benefits and other terms of employment claimed in pre-petition union grievances and arbitrations and (b) pay, benefits and other terms of employment denied employees as a result of pre-petition legislative, executive or other unilateral action by the Commonwealth; and (2) pension and other post-employment benefits that SEIU members have accrued as a result of their employment with the Commonwealth and/or its instrumentalities and as a result of their participation in the Employee Retirement System. SEIU’s pension claim includes the portion of the total actuarial liability of the Employee Retirement System, which total is estimated to be approximately \$36 billion, that is attributable to the accrued benefits earned by SEIU members employed by the Commonwealth and its</p> | | | | | | | | | | | | | | | | | | | | |

² The entities listed below are Title III Debtors or their agencies.

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| | | instrumentalities and/or applicable labor and employment laws (estimated to be in the aggregate magnitude of between \$1 million and \$10 million), and (2) against the Commonwealth and against the Employees Retirement System: accrued pension obligations (in the aggregate magnitude of greater than \$10 million). |
| Tradewinds Energy Barceloneta, LLC. (“Tradewinds”) | 1760 Loiza Street, Suite 303 San Juan PR 00911 | Tradewinds and its affiliate, Tradewinds Energy Vega Baja, LLC (“Tradewinds Vega Baja”), hold prepetition unsecured claims against PREPA in the amount of \$20,400,000 and \$13,600,000, respectively, based upon certain rights and breaches arising under Power Purchase and Operating Agreements executed on or about October 19 and October 20, 2011 (the “PPO Agreements”) in which Tradewinds Energy LLC (an affiliate of Tradewinds and Tradewinds Vega Baja) agreed to build wind turbine electricity generating plant facilities and PREPA, in return, contractually agreed to buy the electricity from Tradewinds Energy LLC. Subsequently, Tradewinds Energy, LLC assigned its interest in the PPO Agreements to Tradewinds and Tradewinds Vega Baja. |
| The Unitech Engineering Group, S.E. (“Unitech”) | Urb Sabanera 40 Camino de la Cascada Cidra, Puerto Rico 00739 | Unitech holds prepetition unsecured claims against the Commonwealth of Puerto Rico under certain construction contracts, in the approximate amount of \$11,284,462.70, plus interest. |